



3015 (02-09-04)

ANNUAL REPORT

OF

Name: PULASKI WATER DEPARTMENT

Principal Office: 421 SOUTH ST. AUGUSTINE STREET
PULASKI, WI 54162

For the Year Ended: DECEMBER 31, 1998

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I BARBARA VAN LANNEN of
(Person responsible for accounts)

_____, Pulaski Water Department, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/29/1999
(Signature of person responsible for accounts)	(Date)

SECRETARY/BOOKKEEPER
(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: PULASKI WATER DEPARTMENT

Utility Address: 421 SOUTH ST. AUGUSTINE STREET
PULASKI, WI 54162

When was utility organized? 1/1/1944

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: BARBARA VANLANNEN

Title: SECRETARY/BOOKKEEPER

Office Address:

421 SOUTH ST. AUGUSTINE STREET
PULASKI, WI 54162

Telephone: (920) 822 - 5182

Fax Number: (920) 822 - 3209

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

Individual or firm, if other than utility employee, auditing utility records:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report:

Period covered by most recent audit:

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: RON KRYGER**Title:** VILLAGE PRESIDENT**Office Address:**421 SOUTH ST. AUGUSTINE STREET
PULASKI, WI 54162**Telephone:** (920) 822 - 5182**Fax Number:** (920) 822 - 3209**E-mail Address:**

Name: TOM RODGERS**Title:** PLANT SUPERINTENDENT**Office Address:**421 SOUTH ST. AUGUSTINE STREET
PULASKI, WI 54162**Telephone:** (920) 822 - 5182**Fax Number:** (920) 822 - 3209**E-mail Address:**

Name of utility commission/committee: Not applicable

Names of members of utility commission/committee:

NOT APPLICABLE

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name: NOT APPLICABLE

Contact Person:**Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

IDENTIFICATION AND OWNERSHIP

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	285,217	270,832	1
Operating Expenses:			
Operation and Maintenance Expense (401)	119,657	96,087	2
Depreciation Expense (403)	48,794	44,635	3
Amortization Expense (404)	0	0	4
Taxes (408)	51,466	51,486	5
Total Operating Expenses	219,917	192,208	
Net Operating Income	65,300	78,624	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	65,300	78,624	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	4,849	4,091	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	4,849	4,091	
Total Income	70,149	82,715	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	70,149	82,715	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)		0	14
Amortization of Premium on Debt--Cr. (429)		0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)		0	18
Total Interest Charges	0	0	
Net Income	70,149	82,715	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	450,193	367,478	19
Balance Transferred from Income (433)	70,149	82,715	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	520,342	450,193	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST	4,849	4
Total (Acct. 419):	4,849	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	285,217	0	0	0	285,217	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	285,217	0	0	0	285,217	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,588,555	2,316,442	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	474,596	443,914	2
Net Utility Plant	2,113,959	1,872,528	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	358,734	274,490	8
Temporary Cash Investments (132)		0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	46,778	43,174	11
Other Accounts Receivable (143)	71,461	11,642	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	48,541	14
Materials and Supplies (150)	16,242	16,242	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)		0	17
Total Current and Accrued Assets	493,215	394,089	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	2,607,174	2,266,617	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	853,103	850,253	21
Appropriated Earned Surplus (215)		0	22
Unappropriated Earned Surplus (216)	520,342	450,193	23
Total Proprietary Capital	1,373,445	1,300,446	
LONG-TERM DEBT			
Bonds (221)	0		24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	553	81	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)		0	30
Taxes Accrued (236)	49,063	49,063	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	5,488	4,501	33
Total Current and Accrued Liabilities	55,104	53,645	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)		0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)		0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,178,625	912,526	38
Total Liabilities and Other Credits	2,607,174	2,266,617	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	2,588,555	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	2,588,555	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	474,596	0	0	0	9
Total Accumulated Provision	474,596	0	0	0	
Net Utility Plant	2,113,959	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	443,914				443,914	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	48,794				48,794	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,988				1,988	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	50,782	0	0	0	50,782	13
Debits during year						14
Book cost of plant retired	20,100				20,100	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	20,100	0	0	0	20,100	19
Balance End of Year	474,596	0	0	0	474,596	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	16,242	16,242	2
Sewer utility	0	0	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
Total Materials and Supplies	16,242	16,242	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	850,253	1
Changes during year (explain):		
RECLASSIFICATION FROM PRIOR YEAR	2,850	2
Balance end of year	853,103	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	49,063	1
Accruals:		
Charged water department expense	51,094	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
Assessed value of meters times school tax rate	765	5
Total Accruals and other credits	51,859	
Taxes paid during year:		
County, state and local taxes	49,063	6
Social Security taxes	2,796	7
PSC Remainder Assessment		8
Other (explain):		
NONE		9
Total payments and other debits	51,859	
Balance end of year	49,063	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	912,526	0	0	0	0	912,526	1
Add credits during year:							
For Services	23,882					23,882	2
For Mains	215,172					215,172	3
Other (specify):							
For Hydrants	29,895					29,895	4
Deduct charges (specify):							
Prior year reclassification	2,850					2,850	5
Balance End of Year	1,178,625	0	0	0	0	1,178,625	
Amount of federal and state grants in aid received for utility construction included in End of Year totals							0 6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	46,778	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	46,778	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
Due from municipality	50,043	11
Due from Sewer Utility	21,418	12
Total (Acct. 143):	71,461	
Receivables from Municipality (145):		
NONE		13
Total (Acct. 145):	0	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Other Deferred Debits (183):	
NONE	16
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	17
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	18
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,452,498	0	0	0	2,452,498	1
Materials and Supplies	16,242	0	0	0	16,242	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	459,255	0	0	0	459,255	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,045,575	0	0	0	1,045,575	6
Other (specify):						
NONE					0	7
Average Net Rate Base	963,910	0	0	0	963,910	
Net Operating Income	65,300	0	0	0	65,300	8
Net Operating Income as a percent of						
Average Net Rate Base	6.77%	N/A	N/A	N/A	6.77%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	851,678	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	485,267	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,336,945	
Net Income		
Net Income	70,149	5
Percent Return on Proprietary Capital	5.25%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

Received utility response on June 10, 1999. 1 kwh changed to 345,168 kwh.
ele

May 25, 1999

Ms. Barbara VanLannen, Secretary
Pulaski Water Department
421 South St. Augustine Street
Pulaski, WI 54162-9999

1998 Analytical Review DWCCA-4890-ELE

Dear Ms. VanLannen:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

During our review, we noted 1 kwh reported for pumping on page W-10. If the amount reported on the Water Operation and Maintenance Expense schedule, in Account 620, fuel or power used for pumping (\$20,841) is divided by \$.06 which represents the average cost of a kwh, the kwh for pumping reported on page W-10 would be roughly 347,350 kwh. Please provide an explanation of the 1 reported for kwh used for pumping on page W-10.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlk:w:\compl\1998 analytical review letters\5 25 1999 rev letters.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)		Amounts (b)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)		273,212	1
Total Sales of Water		273,212	
Other Operating Revenues			
Forfeited Discounts (470)		478	2
Other Water Revenues (474)		11,527	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues		12,005	
Total Operating Revenues		285,217	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)		96,772	5
General Operating Expenses (680-690)		22,885	6
Total Operation and Maintenance Expenses		119,657	
Other Operating Expenses			
Depreciation Expense (403)		48,794	7
Amortization Expense (404)			8
Taxes (408)		51,466	9
Total Other Operating Expenses		100,260	
Total Operating Expenses		219,917	
NET OPERATING INCOME		65,300	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	837	44,237	124,311	4
Commercial	105	19,808	36,893	5
Industrial	22	5,289	10,484	6
Total Metered Sales to General Customers (461)	964	69,334	171,688	
Private Fire Protection Service (462)	12		6,672	7
Public Fire Protection Service (463)	1		85,072	8
Other Sales to Public Authorities (464)	16	5,742	9,780	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	993	75,076	273,212	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	85,072	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	85,072	
Forfeited Discounts (470):		
Customer late payment charges	478	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	478	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,412	7
Other (specify):		
Connect/Disconnect	340	8
Rent at Well Building	5,400	9
Other	3,375	10
Total Other Water Revenues (474)	11,527	
Amortization of Construction Grants (475):		
NONE		11
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	37,804	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	20,841	3
Chemicals (630)	14,707	4
Supplies and Expenses (640)	19,639	5
Repairs of Water Plant (650)	3,781	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	96,772	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	600	8
Office Supplies and Expenses (681)	1,145	9
Outside Services Employed (682)	9,558	10
Insurance Expense (684)	7,438	11
Employees Pensions and Benefits (686)	4,144	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	22,885	
Total Operation and Maintenance Expenses	119,657	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		49,063	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		765	2
Net property tax equivalent		48,298	
Social Security		2,796	3
PSC Remainder Assessment		372	4
Other (specify): NONE			5
Total tax expense		51,466	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Brown				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.192106				3
County tax rate	mills		5.165261				4
Local tax rate	mills		7.776068				5
School tax rate	mills		11.678098				6
Voc. school tax rate	mills		1.248420				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.059953				10
Less: state credit	mills		1.639487				11
Net tax rate	mills		24.420466				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.776068				14
Combined School Tax Rate	mills		12.926518				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.702586				17
Total Tax Rate	mills		26.059953				18
Ratio of Local and School Tax to Total	dec.		0.794421				19
Total tax net of state credit	mills		24.420466				20
Net Local and School Tax Rate	mills		19.400142				21
Utility Plant, Jan. 1	\$	2,316,442	2,316,442				22
Materials & Supplies	\$	16,242	16,242				23
Subtotal	\$	2,332,684	2,332,684				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,332,684	2,332,684				26
Assessment Ratio	dec.		1.041090				27
Assessed Value	\$	2,428,534	2,428,534				28
Net Local & School Rate	mills		19.400142				29
Tax Equiv. Computed for Current Year	\$	47,114	47,114				30
Tax Equivalent per 1994 PSC Report	\$	49,063					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	49,063					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	100		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	100	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2,491		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	49,552		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	52,043	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	79,884		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	73,886	3,733	17
Diesel Pumping Equipment (326)	48,789	12,546	18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	48,026		20
Total Pumping Plant	250,585	16,279	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	44,406		22
Water Treatment Equipment (332)	67,586		23
Total Water Treatment Plant	111,992	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			100	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	100	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			2,491	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			49,552	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	52,043	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			79,884	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			77,619	17
Diesel Pumping Equipment (326)			61,335	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			48,026	20
Total Pumping Plant	0	0	266,864	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			44,406	22
Water Treatment Equipment (332)			67,586	23
Total Water Treatment Plant	0	0	111,992	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	121,651		26
Transmission and Distribution Mains (343)	1,347,984	215,172	27
Fire Mains (344)	0		28
Services (345)	199,912	23,882	29
Meters (346)	75,776	6,985	30
Hydrants (348)	114,898	29,895	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,860,221	275,934	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	5,592		34
Office Furniture and Equipment (372)	1,319		35
Computer Equipment (372.1)	4,783		36
Transportation Equipment (373)	18,847		37
Other General Equipment (379)	10,960		38
Other Tangible Property (390)	0		39
Total General Plant	41,501	0	
Total utility plant in service directly assignable	2,316,442	292,213	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,316,442	292,213	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			121,651	26
Transmission and Distribution Mains (343)	19,596		1,543,560	27
Fire Mains (344)			0	28
Services (345)	0		223,794	29
Meters (346)	504		82,257	30
Hydrants (348)			144,793	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	20,100	0	2,116,055	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			5,592	34
Office Furniture and Equipment (372)			1,319	35
Computer Equipment (372.1)			4,783	36
Transportation Equipment (373)			18,847	37
Other General Equipment (379)			10,960	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	41,501	
Total utility plant in service directly assignable	20,100	0	2,588,555	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	20,100	0	2,588,555	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			9,209	9,209	1
February			7,028	7,028	2
March			7,200	7,200	3
April			7,233	7,233	4
May			8,814	8,814	5
June			8,164	8,164	6
July			9,323	9,323	7
August			9,076	9,076	8
September			9,027	9,027	9
October			8,972	8,972	10
November			7,313	7,313	11
December			7,793	7,793	12
Total for year	0	0	99,152	99,152	
Less: Measured or estimated water used in main flushing and water treatment during year				16,200	13
Less: Other utility use				2,500	14
Other utility use explanation:					15
Main breaks, bacteis, iron reduction, reservoir cleaning					
Water pumped into distribution system				80,452	16
Less: Water sold				75,076	17
Losses and unaccounted for				5,376	18
Percent unaccounted for to the nearest whole percent (%)				7%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				501	21
Date of maximum: 10/28/1998					22
Cause of maximum:					23
Hydrant flushing, and new main flushing					
Minimum gallons pumped by all methods in any one day during reporting year				167	24
Date of minimum: 1/23/1998					25
Total KWH used for pumping for the year				345,168	26
If water is purchased: Vendor Name: N/A					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
229 WILLIAMS STREET	#1	330	6	720,000	Yes	1
724 MARKHAM	#2	708	10	1,440,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2	#3	1
Location	229 WILLIAMS STREET	229 WILLIAMS ST	745 MARKHAM DRIVE	2
Purpose	P	S	P	3
Destination	R	R	R	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1947	1961	1977	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	300	300	1,000	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	CONTINENTAL	WESTINGHOUSE	9
Year Installed	1947	1961	1977	10
Type	ELECTRIC	NATURAL GAS	ELECTRIC	11
Horsepower	20	50	30	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4	#5	#6	14
Location	745 MARKHAM DRIVE	229 WILLIAMS STREET	745 MARKHAM DRIVE	15
Purpose	S	S	S	16
Destination	R	D	D	17
Pump Manufacturer	LAYNE	AURORA	LAYNE	18
Year Installed	1977	1961	1977	19
Type	VERTICAL TURBINE	CENTRIFUGAL	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,000	750	1,000	21
Pump Motor or Standby Engine Mfr	WAUKESHA	JOHN DEERE	WAUKESHA	22
Year Installed	1977	1961	1977	23
Type	DIESEL	DIESEL	DIESEL	24
Horsepower	53	79	90	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#7	#8	#9	1
Location	745 MARKHAM DRIVE	229 WILLIAMS STREET	229 WILLIAMS STREET	2
Purpose	B	P	B	3
Destination	D	T	D	4
Pump Manufacturer	LAYNE	CARVER	AURORA	5
Year Installed	1977	1961	1961	6
Type	VERTICAL TURBINE	CENTRIFUGAL	OTHER	7
Actual Capacity (gpm)	1,000	250	250	8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	U.S.	ALLIS-CHALMERS	10
Year Installed	1977	1961	1961	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	3	20	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2	#3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	4
				5
Year constructed	1947	1980	1961	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	143	0	10	10
Total capacity in gallons	75,000	150,000	100,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	13
				14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	15
				16
Filters, type (gravity, pressure, other, none)	GRAVITY	NONE	GRAVITY	17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.7200	1.4400	0.7200	19
				20
Is a corrosion control chemical used (yes, no)?	N	N	N	21
				22
Is water fluoridated (yes, no)?	Y	Y	Y	23
				24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	500	0	0	0	500
P	D	4.000	75	0	0	0	75
A	D	6.000	9,859	0	0	0	9,859
M	D	6.000	16,689	0	1,380	0	15,309
P	D	6.000	672	117	0	0	789
A	D	8.000	8,452	0	0	0	8,452
M	D	8.000	12,078	0	0	0	12,078
P	D	8.000	19,003	4,863	0	0	23,866
A	D	10.000	3,410	0	0	0	3,410
M	D	10.000	6,318	0	0	0	6,318
P	D	10.000	13,377	3,643	0	0	17,020
A	D	12.000	507	0	0	0	507
P	D	12.000	3,992	0	0	0	3,992
Total Within Municipality			94,932	8,623	1,380	0	102,175
Total Utility			94,932	8,623	1,380	0	102,175

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	774	0	0	0	774	6	1
M	1.000	102	48	0	0	150	47	2
M	1.500	8	0	0	0	8		3
P	2.000	1	1	0	0	2		4
M	2.000	14	13	0	0	27	13	5
P	3.000	5	0	0	0	5		6
P	4.000	2	0	0	0	2		7
P	6.000	1	0	0	0	1		8
Total Utility		907	62	0	0	969	66	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	992	42	7	0	1,027	98	1
1.000	24	1	0	0	25	25	2
1.250	1	0	0	0	1	1	3
1.500	16	0	0	0	16	11	4
2.000	14	0	0	0	14	12	5
3.000	5	0	0	0	5	5	6
4.000	1	0	0	0	1	1	7
Total:	1,053	43	7	0	1,089	153	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	827	76	10	7	0	107	1,027	1
1.000	2	9	4	4	0	6	25	2
1.250	0	1	0	0	0	0	1	3
1.500	0	11	3	1	0	1	16	4
2.000	1	6	3	2	0	2	14	5
3.000	0	2	2	1	0	0	5	6
4.000	0	0	0	1	0	0	1	7
Total:	830	105	22	16	0	116	1,089	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	149	25			174	2
Total Fire Hydrants	149	25	0	0	174	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	173
Number of distribution system valves end of year:	267
Number of distribution valves operated during year:	267

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

Addition to Diesel Pumping Equipment - John Deere engine purchased from Polk Diesel and Machine

Pumping and Purchased Water Statistics (Page W-10)

kwh reported as 1, changed to 345,168 per utility letter. 6/15/99 ele

Water Mains (Page W-15)

Additions to water mains were paid for by outside sources and were recorded as Contribution in Aid of Construction.

Water Services (Page W-16)

Water services added during the year were paid for by outside sources and are recorded as Contributions in Aid of Construction.
